

BANCROFT-CLOVER WATER & SANITATION DISTRICT
SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUNDS AVAILABLE

Final Budget
@ NOVEMBER 16, 2015

	<u>Actual</u> <u>2014</u>	<u>Projected</u> <u>2015</u>	<u>Preliminary</u> <u>2016</u>
<u>ENTERPRISE FUND</u>			
REVENUE			
Operating Revenue			
Water Sales	\$ 7,339,546	\$ 7,267,473	\$ 8,017,680
Tap Connection Charges	\$ 41,502	\$ 65,008	\$ 53,300
Sewer Treatment	\$ 3,265,125	\$ 3,129,655	\$ 3,312,584
Late Charges	\$ 66,038	\$ 69,715	\$ 75,000
	<hr/>	<hr/>	<hr/>
	\$ 10,712,212	\$ 10,531,851	\$ 11,458,564
Other Revenues			
Net Investment Income	\$ 155,470	\$ 150,150	\$ 150,250
Management Fees	\$ -	\$ -	\$ -
Tap Fees	\$ 481,880	\$ 1,430,780	\$ 342,460
Miscellaneous	\$ 2,304	\$ 1,250	\$ 1,250
Transfer from Government Funds	\$ 400,473	\$ 431,832	\$ 498,885
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	\$ 1,040,127	\$ 2,014,012	\$ 992,845
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Total Revenues	\$ 11,752,339	\$ 12,545,863	\$ 12,451,409
EXPENDITURES			
Water Operating Expense			
Source of Supply	\$ 5,340,131	\$ 5,588,788	\$ 6,381,336
Transmission, Distribution and Other Expenses	\$ 911,278	\$ 823,349	\$ 856,144
	<hr/>	<hr/>	<hr/>
	\$ 6,251,409	\$ 6,412,137	\$ 7,237,479
Sewer Operating Expenses			
Sewage Treatment Fees	\$ 2,258,347	\$ 2,459,508	\$ 2,850,869
Collection and Transmission	\$ 465,636	\$ 541,587	\$ 521,880
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	\$ 2,723,983	\$ 3,001,095	\$ 3,372,749
General and Administrative Fees			
	\$ 866,668	\$ 779,680	\$ 825,893
Other Expenses - Bad Debts			
Capital Outlays			
Water	\$ 81,992	\$ 417,000	\$ 491,412
Sewer	\$ 13,858	\$ 298,000	\$ 1,156,028
Administrative	\$ -	\$ 47,744	\$ -
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Total CIP	\$ 95,850	\$ 762,744	\$ 1,647,440
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 9,937,909	\$ 10,955,656	\$ 13,083,561
	<hr/>	<hr/>	<hr/>
Enterprise Income/(Loss)	\$ 1,814,430	\$ 1,590,207	\$ (632,152)
<u>GOVERNMENT FUND</u>			
Revenue			
General Property Tax	\$ 505,613	\$ 510,314	\$ 573,576
County Treasure Collection Fee	\$ (7,592)	\$ (7,709)	\$ (7,703)
Specific Ownership Tax	\$ 46,167	\$ 40,000	\$ 45,000
Total Revenue	<hr/>	<hr/>	<hr/>
	\$ 544,188	\$ 542,605	\$ 610,873
Expenditures			
General Operating Expense	\$ 143,715	\$ 110,773	\$ 111,988
Emergency Reserve	\$ -	\$ -	\$ -
Transfer to Enterprise Fund	\$ 400,473	\$ 431,832	\$ 498,885
Total Expenditures	<hr/>	<hr/>	<hr/>
	\$ 544,188	\$ 542,605	\$ 610,873
	<hr/>	<hr/>	<hr/>
Government Income/(Loss)	\$ -	\$ -	\$ -
DISTRICT INCOME/(LOSS)	<hr/>	<hr/>	<hr/>
	\$ 1,814,430	\$ 1,590,207	\$ (632,152)

BANCROFT-CLOVER WATER AND SANITATION DISTRICT

SCHEDULE OF REVENUES

@ NOVEMBER 16, 2015

	<u>Actual</u> <u>2014</u>	<u>Projected</u> <u>2015</u>	<u>Preliminary</u> <u>2016</u>
Operating Revenue			
Water Sales			
Meter Turn-Off	\$ 4,700	\$ 6,771	\$ 7,000
Metered Sales To Gen Customer	\$ 6,015,302	\$ 5,865,649	\$ 6,615,000
Svc Chg to Gen Customers	\$ 1,306,374	\$ 1,366,148	\$ 1,366,148
Stand By Charges	\$ 14,383	\$ 14,388	\$ 14,532
Sale of Potable Water	\$ (1,213)	\$ 14,517	\$ 15,000
	\$ 7,339,546	\$ 7,267,473	\$ 8,017,680
Tap Connection Charges			
Inspection Fees-Water	\$ 3,760	\$ 15,000	\$ 3,900
Meters And Accessories	\$ 34,336	\$ 28,334	\$ 45,500
Inspection Fees-Sewer	\$ 3,406	\$ 21,674	\$ 3,900
	\$ 41,502	\$ 65,008	\$ 53,300
Sewer Treatment			
Sewage Trtmt to Gen Customers(incl svc chg)	\$ 3,152,910	\$ 3,020,371	\$ 3,190,000
Sewer - Alameda	\$ 105,930	\$ 107,700	\$ 121,000
Sewer - Jeff Co Schools	\$ 4,701	\$ -	\$ -
Sewer Line Maint. Fee	\$ 1,584	\$ 1,584	\$ 1,584
	\$ 3,265,125	\$ 3,129,655	\$ 3,312,584
Late Charges			
Late Charges - Water	\$ 66,038	\$ 48,103	\$ 56,250
Late Charges - Sewer	\$ -	\$ 21,612	\$ 18,750
	\$ 66,038	\$ 69,715	\$ 75,000
Operating Revenues	\$ 10,712,212	\$ 10,531,851	\$ 11,458,564
Other Revenues			
Net Investment Income			
Market Adjustment	\$ 154,984	\$ 150,000	\$ 150,000
Interest Income	\$ 486	\$ 150	\$ 250
	\$ 155,470	\$ 150,150	\$ 150,250
Tap Fees			
Tap Fees - Water	\$ 264,600	\$ 1,018,580	\$ 198,250
Tap Fees - Sewer	\$ 217,280	\$ 412,200	\$ 144,210
	\$ 481,880	\$ 1,430,780	\$ 342,460
Miscellaneous			
Miscellaneous	\$ 3	\$ 500	\$ 500
Special Permits And Fines	\$ 625	\$ 750	\$ 750
Loss (Gain) on Disp. of Asset	\$ -	\$ -	\$ -
Credit Card Fees	\$ 1,517	\$ -	\$ -
Damage Recovery Suspense - Net	\$ 160	\$ -	\$ -
	\$ 2,304	\$ 1,250	\$ 1,250
General Property Tax			
Property Taxes	\$ 587,328	\$ 595,314	\$ 573,576
Urban Renewal-Villa/Belmar	\$ (81,714)	\$ (85,000)	\$ -
	\$ 505,613	\$ 510,314	\$ 573,576
Specific Ownership Tax			
	\$ 46,167	\$ 40,000	\$ 45,000
Other Revenues	\$ 1,191,434	\$ 2,132,494	\$ 1,112,536
Total Gross Revenues	\$ 11,903,646	\$ 12,664,345	\$ 12,571,100
County Treasure Collection Fee	\$ (7,592)	\$ (7,709)	\$ (7,703)
General Operating Expense	\$ (143,715)	\$ (110,773)	\$ (111,988)
Enterprise Revenue	\$ 11,752,339	\$ 12,545,863	\$ 12,451,409

BANCROFT-CLOVER WATER AND SANITATION DISTRICT
SCHEDULE OF DIRECT WATER OPERATING EXPENSES
@ NOVEMBER 16, 2015

Water Operating Expense	Actual 2014	Projected 2015	Preliminary 2016
Source of Supply			
Water Purchases	\$ 5,339,025	\$ 5,587,658	\$ 6,338,400
Drought Charge	\$ -	\$ -	\$ -
Service Charge	\$ 1,105	\$ 1,130	\$ 42,936
Total Source of Supply	\$ 5,340,131	\$ 5,588,788	\$ 6,381,336
Transmission, Distribution and Other Expenses			
Employee Pensions - Benefits	\$ 111,697	\$ 101,164	\$ 107,182
Safety Equipment	\$ 8,438	\$ 5,000	\$ 5,000
Continuing Education	\$ 255	\$ 3,200	\$ 3,232
Uniforms	\$ 1,600	\$ 1,700	\$ 1,717
Operating Supplies	\$ 1,457	\$ 2,200	\$ 2,222
Repair and Maintenance Service	\$ 67,851	\$ 85,000	\$ 85,000
Repair and Maintenance Lines	\$ 185,151	\$ 121,000	\$ 121,000
Salaries and Wages	\$ 343,008	\$ 306,557	\$ 323,923
Taxes - Payroll	\$ 26,855	\$ 22,938	\$ 24,254
Repair and Maint - Equip & Bld	\$ 12,731	\$ 9,500	\$ 10,000
Telephone	\$ 7,107	\$ 9,000	\$ 9,000
Equipment Expense	\$ 5,506	\$ 2,100	\$ 2,100
Tools	\$ 4,404	\$ 6,000	\$ 6,000
Utilities	\$ 26,754	\$ 29,300	\$ 29,300
Fire Hydrant Maintenance	\$ (3,968)	\$ 4,600	\$ 4,600
Engineering Fees	\$ 61,406	\$ 75,000	\$ 85,000
Meter Reading	\$ -	\$ -	\$ -
Meter Replacement Program	\$ -	\$ -	\$ -
Water Quality Supplies	\$ 751	\$ 1,000	\$ 1,010
Water Quality Certification	\$ 4,120	\$ 4,400	\$ 4,444
Safety Equipment/Certification	\$ -	\$ -	\$ -
Truck Expense	\$ 15,876	\$ 15,500	\$ 15,655
Water Tap Installations	\$ 30,777	\$ 17,690	\$ 15,000
Miscellaneous Expense	\$ (495)	\$ 500	\$ 505
Total Transmission, Distribution and Other Expenses	\$ 911,278	\$ 823,349	\$ 856,144
Total Water Operating Expense	\$ 6,251,409	\$ 6,412,137	\$ 7,237,479

BANCROFT-CLOVER WATER AND SANITATION DISTRICT

SCHEDULE OF DIRECT SEWER OPERATING EXPENSES

@ NOVEMBER 16, 2015

<u>Sewer Operating Expenses</u>	<u>Actual</u> <u>2014</u>	<u>Projected</u> <u>2015</u>	<u>Preliminary</u> <u>2016</u>
Sewage Treatment Fees			
Sewage Treatment	\$ 2,242,071	\$ 2,442,427	\$ 2,833,020
Green Mt. Water & Sanitation	\$ 5,152	\$ 5,152	\$ 5,384
Bear Creek Water & Sanitation	\$ 4,066	\$ 4,897	\$ 5,117
South Sheridan	\$ 7,058	\$ 7,031	\$ 7,348
Total Sewer Treatment Fees	\$ 2,258,347	\$ 2,459,508	\$ 2,850,869
Collection & Transmission			
Safety Equipment	\$ 2,768	\$ 5,000	\$ 5,000
Uniforms	\$ 184	\$ 600	\$ 606
Operating Supplies	\$ 438	\$ 600	\$ 606
Repair and Maintenance Other	\$ 58,313	\$ 75,800	\$ 75,800
Repair and Mtc Infiltration	\$ -	\$ -	\$ -
Repair and Maintenance Prevent	\$ 132,327	\$ 114,296	\$ 114,296
Findings/Repairs Sewer Clnng	\$ -	\$ 30,000	\$ -
Salaries and Wages	\$ 85,752	\$ 76,639	\$ 80,981
Taxes - Payroll	\$ 6,714	\$ 5,735	\$ 6,063
Employee Pensions - Benefits	\$ 27,697	\$ 25,291	\$ 26,796
Continuing Education	\$ 642	\$ 700	\$ 707
Sanitary Sewer Line TV	\$ 110,726	\$ 104,525	\$ 104,525
Engineering Fees	\$ 25,264	\$ 37,000	\$ 40,000
Engineering - Monitor Sewer	\$ -	\$ 30,000	\$ 30,000
Engineering - Sewer Video Rev	\$ -	\$ 20,000	\$ 20,000
Repair and Maint - Equip & Bld	\$ 2,121	\$ 2,000	\$ 2,000
Telephone	\$ 1,734	\$ 2,736	\$ 3,000
Equipment Expense	\$ -	\$ 1,000	\$ 1,000
Tools	\$ 1,022	\$ 1,500	\$ 1,500
Utilities	\$ 5,631	\$ 3,366	\$ 4,100
Sewer Operator Certification	\$ 340	\$ 900	\$ 900
Truck Expense	\$ 3,962	\$ 3,900	\$ 4,000
Total Collection and Transmission	\$ 465,636	\$ 541,587	\$ 521,880
Total Sewer Operating Expenses	\$ 2,723,983	\$ 3,001,095	\$ 3,372,749

BANCROFT-CLOVER WATER AND SANITATION DISTRICT

SCHEDULE OF GENERAL AND ADMINISTRATIVE EXPENSE

@ NOVEMBER 16, 2015

General and Administrative Fees	Actual 2014	Projected 2015	Preliminary 2016
General Engineering Expense	\$ 35,710	\$ 39,500	\$ 40,000
Copier Lease	\$ 16,926	\$ 15,413	\$ 15,567
Scanner Lease	\$ 865	\$ -	\$ -
Employee Pensions - Benefit	\$ 111,688	\$ 92,763	\$ 107,472
Insurance	\$ 12,311	\$ 33,900	\$ 35,595
Continuing Education	\$ 8,738	\$ 11,300	\$ 11,413
Human Resource Consulting	\$ 13,450	\$ 12,500	\$ 15,000
Other Expense	\$ (1,092)	\$ 6,000	\$ 6,060
Drought Buckets	\$ -	\$ -	\$ -
Office Supplies and Expense	\$ 30,426	\$ 29,500	\$ 29,795
Mailing Expense	\$ 52,436	\$ 56,417	\$ 56,981
Publications	\$ -	\$ -	\$ -
Master Plan	\$ -	\$ -	\$ -
Repairs & Maintenance - Equip	\$ -	\$ -	\$ -
Outside Services	\$ -	\$ -	\$ -
Repairs and Maintenance	\$ 37,908	\$ 31,800	\$ 31,800
Wages and Salaries	\$ 364,990	\$ 326,406	\$ 331,912
Taxes - Payroll	\$ 28,209	\$ 25,031	\$ 25,981
Tap Fee Study	\$ -	\$ -	\$ -
Water Rate Study	\$ 40,791	\$ 16,000	\$ 16,000
Water Festival Expense	\$ 1,520	\$ 1,000	\$ 500
Telephone	\$ 8,645	\$ 9,600	\$ 9,696
Utilities	\$ 5,876	\$ 4,500	\$ 4,545
Computer Consulting	\$ 41,856	\$ 30,000	\$ 30,000
Computer Expense	\$ 19,794	\$ 10,000	\$ 12,000
Bank Charges	\$ 30,967	\$ 25,000	\$ 27,500
Bank Errors	\$ 177	\$ -	\$ -
Dues	\$ 1,815	\$ 2,550	\$ 2,576
Bad Debts	\$ -	\$ -	\$ -
Auto Expenses	\$ 3,175	\$ 500	\$ 500
Election Expense	\$ -	\$ -	\$ 15,000
Lien - Fees	\$ (512)	\$ -	\$ -
Sales Clearing	\$ -	\$ -	\$ -
Data Processing Adjustment	\$ -	\$ -	\$ -
	<u>\$ 866,668</u>	<u>\$ 779,680</u>	<u>\$ 825,893</u>
 General Operating Expenses			
Accounting Services Consulting	\$ 25,478	\$ 25,000	\$ 25,000
Seminars	\$ 16,331	\$ 11,300	\$ 12,500
Auditing Services	\$ 17,500	\$ 18,000	\$ 18,000
County Treasure Collection Fee	\$ 7,592	\$ 7,709	\$ 7,703
Meeting Expense	\$ 7,241	\$ 1,500	\$ 1,515
Directors Expense	\$ 6,800	\$ 6,200	\$ 6,200
Legal	\$ 53,999	\$ 40,000	\$ 40,000
TAC Membership Fee	\$ 8,773	\$ 8,773	\$ 8,773
	<u>\$ 143,715</u>	<u>\$ 118,482</u>	<u>\$ 119,691</u>
 Total G&A	<u>\$ 1,010,383</u>	<u>\$ 898,162</u>	<u>\$ 945,584</u>